

# EXHIBIT 2

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WISCONSIN**

MICHAEL MERRILL, GREGORY WEBER,  
JEFFREY CARPENTER, on behalf of  
themselves and all other persons similarly  
situated; and UNITED STEEL, PAPER AND  
FORESTRY, RUBBER, MANUFACTURING,  
ENERGY, ALLIED INDUSTRIAL AND  
SERVICE WORKERS INTERNATIONAL  
UNION, AFL-CIO/CLC,

Plaintiffs,

v.

BRIGGS & STRATTON CORPORATION;  
GROUP INSURANCE PLAN OF BRIGGS &  
STRATTON CORPORATION; and DOES 1  
THROUGH 20,

Defendants.

Case No. 10-C-0700-LA

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**PLAN OF ALLOCATION**

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In accordance with the Plaintiffs' and Defendants' Stipulation of Settlement (hereinafter "Settlement Agreement"), Plaintiffs' counsel Feinstein Doyle Payne & Kravec, LLC and The Previant Law Firm, S.C. submit and propose to the Court a Plan of Allocation that provides for the calculation, allocation, and distribution of the Net Settlement Amount. Pursuant to the Settlement Agreement, the total payment by Defendants is \$3,950,000.00 (hereinafter "Settlement Fund"). Plaintiffs propose first that the Settlement Administrator deduct from the total Settlement Fund the expenses of litigation and administration as follows:

- a. The total payment by Defendants is \$3,950,000.00.

b. From that amount, litigation costs and expenses will be deducted. These costs totaled \$126,465.23 as of April 7, 2016. Plaintiffs' counsel now seek reimbursement of their litigation costs and expenses.

c. The costs of a Settlement Administrator and settlement administrative costs including taxes and tax-related expenses, will also be deducted. These include costs of any searches for missing Class members; costs of analyzing the individual out-of-pocket claims data through July 2016 for purposes of calculating individual participant distribution; costs of distribution of settlement checks; and costs of tax work to be performed. The cost of the Settlement Administrator, settlement administration, and taxes and related expenses is estimated not to be above \$38,000.

d. Attorneys' fees will also be deducted from the settlement payment. The lodestar calculation of Plaintiffs' attorney fees (reasonable number of hours multiplied by reasonable hourly rate) prior to December 15, 2015 was \$1,372,114.50. Plaintiffs' counsel have agreed to petition the Court for 1/2 of lodestar calculation of the value of their services up to the date of mediation, that is \$686,057.25. Plaintiffs' counsel have spent additional professional time since December 14, 2015, with a total lodestar value of \$104,063.50, but are not seeking additional fees.

e. The remaining funds estimated at \$3,099,477.52, the "Net Settlement Fund," will reimburse individual Class members for the out-of-pocket and 2010 premium expenses they incurred as documented in the data provided by Defendants pursuant to the following formula:

(i) \$73,750 will be divided among the 32 participants who paid premiums in 2010 in accordance with their respective shares of the premiums. \$73,750 represents 1/2 the amount these participants together paid to retain their coverage.

(ii) 5% of the Net Settlement Fund (minus the \$73,750 described in (i)), approximately \$151,286.37, shall be divided among the members of Class #2 who are alive as of July 31, 2016, and are still participants in the Briggs retiree medical plan based on the number of months after July 31, 2016 that they could remain covered by Briggs' medical plan until they reach age 65.

(iii) 10% of the Net Settlement Fund (minus the \$73,750 described in (i)) approximately \$302,572.75, shall be distributed equally among Class members based on the number of months he/she was in the Class after July 31, 2010 and before August 1, 2016 and therefore was subject to the reductions in vision, dental and hearing aid benefits.

(iv) The remainder of the Net Settlement, approximately \$2,571,868.40, will be distributed so that each individual Class member's portion is based on a calculation of the ratio of his or her out-of-pocket costs for medical services

under the Briggs Medical Plan for himself or herself and his or her dependents from January 1, 2011 to July 31, 2016 to the total out-of-pocket costs for all Class #1 and Class #2 members over that time frame.

Dated: April 12, 2016

Respectfully submitted,

s/ Marianne Goldstein Robbins  
Marianne Goldstein Robbins

s/ Ellen M. Doyle  
Ellen M. Doyle

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